

1 IN THE HOUSE

BY MR. FREEMAN

2 HOUSE BILL NO. 301

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 FIRST LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act relating to the school tax; amending
7 Ch. 41, SLA 1957 as amended by Ch. 175, SLA
8 1957 and as amended by Ch. 149, SLA 1959;
9 and providing for an effective date."

10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

11 Section 1. Sec. 1, Ch. 41, SLA 1957 as amended by Sec. 1,
12 Ch. 175, SLA 1957 and as amended by Sec. 1, Ch. 149, SLA 1959 is
13 amended to read as follows:

14 Section 1. TAX IMPOSED: PERSONS SUBJECT TO TAX: AMOUNT:
15 PAYMENT: DUE DATE OF TAX: PENALTY FOR DELINQUENCY. There is
16 hereby imposed upon all persons nineteen years of age or over
17 and under sixty years of age who are gainfully employed in
18 this state or on the waters thereof a school tax of \$10.00
19 per year except (1) those married women who are unemployed
20 and whose support is entirely dependent upon the income of
21 their husbands and whose husband has paid a school tax for
22 the current year, and (2) those persons exempt under the pro-
23 visions of Sec. 37-4-3, ACLA 1949.

24 The tax shall be due on January 1 and shall be paid not
25 later than December 31 of the calendar year for which it is
26 imposed. All employers upon the first regular payroll after
27 January 1, of each calendar year or, in the case of employees
28 on later payrolls, on the first payroll after their employ-
29 ment, shall make deduction of such tax from the employee's

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salary or other compensation and transmit it to the commissioner of revenue [TERRITORIAL TAX COMMISSIONER] on or before the last day of the following month, provided no deduction may be made in the first pay period from the compensation of persons casually employed unless the amount earned in such pay period is \$25.00 or more. Return forms for this purpose shall be prescribed and provided by the commissioner of revenue [TAX COMMISSIONER]. A penalty of 20% shall be added to the amount of any tax delinquency hereunder and shall be levied against and paid by the taxpayer, if self-employed; said penalty shall otherwise be levied against and paid by the employer.

School tax receipts shall be prepared in quadruplicate by the commissioner of revenue [TAX COMMISSIONER]; the original shall be retained and filed in the commissioner's [COMMISSIONER'S] office, and three copies shall be transmitted to the tax-payer if self-employed, otherwise to the employer who shall retain one copy and forthwith deliver two copies to the employee.

Sec. 2. This Act shall be retroactive to and effective from January 1, 1960.